

SENATE BILL NO. 161

INTRODUCED BY K. GEBHARDT

A BILL FOR AN ACT ENTITLED: "AN ACT AUTHORIZING A \$300 INCOME TAX CREDIT FOR QUALIFIED VOLUNTEER FIREFIGHTERS; PROVIDING QUALIFICATIONS TO CLAIM THE CREDIT; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

NEW SECTION. Section 1. Credit for volunteer firefighters. (1) There is a credit against the taxes imposed by 15-30-103 in an amount of \$300 for a qualified volunteer firefighter.

(2) To be entitled to the credit authorized in subsection (1), a taxpayer, during the state fiscal year immediately preceding the tax year for which the credit is claimed, must have:

(a) been a volunteer firefighter as defined in 39-71-118;

(b) been an active nonpaid member during the entire fiscal year of the same volunteer fire company organized under the provisions of Title 7, chapter 33, part 21, 22, 23, or 24; and

(c) completed a minimum of 30 hours of training as specified in 19-17-108(3).

(3) A taxpayer claiming the credit allowed by this section shall provide, on forms provided by the department, evidence that the taxpayer has been an active member of the same volunteer fire company during the entire fiscal year and has participated in the training referred to in subsection (2)(c).

(4) The credit allowed under this section may not exceed the taxpayer's income tax liability.

NEW SECTION. Section 2. Codification instruction. [Section 1] is intended to be codified as an integral part of Title 15, chapter 30, and the provisions of Title 15, chapter 30, apply to [section 1].

NEW SECTION. Section 3. Effective date. [This act] is effective on passage and approval.

NEW SECTION. Section 4. Retroactive applicability. [This act] applies retroactively, within the meaning of 1-2-109, to tax years beginning after December 31, 2004.

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